

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES COMBINED

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year _____ or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day YearThis form is to be used to report any change to the New Hampshire Business Profits and/or Business Enterprise Tax returns caused by a final determination of an Internal Revenue Service Examination only. Please provide a copy of the IRS adjustment report. **DO NOT USE THIS FORM TO AMEND A RETURN.****STEP 1**
Print
or Type

NAME OF CORPORATION

FEDERAL EMPLOYER IDENTIFICATION NUMBER
OR DEPARTMENT IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (Continued)

CITY/TOWN, STATE AND ZIP CODE

STEP 2
Figure
Your
Taxes**1 GROSS BUSINESS PROFITS**(a) Combined Net Income from NH-1120-WE, Schedule I, Line 9 or if Bonus Depreciation was taken, Line 5 of Combined Schedule R, as originally filed or previously adjusted
(If negative, show in parenthesis) 1 (a)

(b) Separate entity or passive loss limitation adjustments as originally filed or previously adjusted .. 1 (b)

(c) Subtotal [Line 1(a) adjusted by Line 1(b)]. (If negative, show in parenthesis.) 1 (c)

(d) Foreign Dividends as originally filed or previously adjusted 1 (d)

(e) New Hampshire Combined Net Income as originally filed or previously adjusted 1 (e)
[Line 1(c) adjusted by Line 1(d)]. (If negative, show in parenthesis.)**2 INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME** (From Page 2, Section 1, Line 1) 2**3 COMBINED NET INCOME AS ADJUSTED BY IRS ADJUSTMENTS** [Line 1(e) as adjusted by Line 2] 3**4 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)**

(a) As originally filed or previously adjusted 4 (a)

(b) Adjustments to additions from Page 2, Section 2, Line 2 4 (b)

(c) Adjustments to deductions from Page 2, Section 3, Line 3 4 (c)

(d) Total adjusted additions and deductions [Combine Line 4(a), 4(b) and 4(c)] 4 (d)

5 ADJUSTED GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS [Line 3 adjusted by Line 4(d)] . 5**6 NH APPORTIONMENT PERCENTAGE** from Form DP-80 expressed as a decimal to 6 places. If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here ☐ and attach a revised DP-80 6**7 NH WATER'S EDGE TAXABLE BUSINESS PROFITS** (Line 5 x Line 6) 7**8 NH FOREIGN DIVIDENDS TAXABLE BUSINESS PROFITS** If this amount is different from the foreign dividends originally filed or previously adjusted, check here ☐ and attach a revised Schedule II 8**9 NH TAXABLE BUSINESS PROFITS** (Line 7 plus Line 8. If negative, enter zero) 9**10 NH BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS** (Line 9 x tax rate. See DP-87 instructions) . 10**STEP 3**
Figure
Your
Credits

11 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted 11

12 Subtotal (Line 10 minus Line 11) 12

13 NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (BET-WE Line 4) 13

14 Internal Revenue Service adjustments to TEVTB (attach revised BET-WE and/or BET 80-WE) 14

15 NH TEVTB as adjusted by IRS adjustments (Line 13 adjusted by Line 14) 15

16 NH Business Enterprise Tax as adjusted by IRS adjustments (Line 15 X tax rate, see DP-87 instructions) 16

17 NH Business Enterprise Tax Credit to be applied against BPT (Enter the lesser of Line 12 or Line 16) .. 17

18 NH Business Profits Tax Net of Statutory Credits as adjusted (Line 12 minus Line 17) 18

19 NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted 19

20 Balance of tax due (Line 18 adjusted by Line 19) 20

21 Interest due (see DP-87 instructions) 21

22 Balance due (Line 20 plus Line 21) **PAY THIS AMOUNT →** 22

23 Refund due (Line 19 adjusted by Line 18) 23

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete.
(If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)**X**

SIGNATURE (IN INK) OF TAXPAYER

DATE

X

SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER

DATE

PRINT SIGNATORY NAME & TITLE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

MAIL NH DRA
TO: AUDIT DIVISION
PO BOX 457
CONCORD, NH 03302-0457

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

DP-87 WE
Rev. 09/2007

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Page 2

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 2 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 4(b) 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 4(c) 3